

# Memorandum



**Date:** April 2, 2013

**To:** Honorable Chairwoman Rebeca Sosa  
and Members, Board of County Commissioners

Agenda Item No. 8(D)(1)

**From:** Carlos A. Gimenez  
Mayor

**Subject:** Selection of Newspaper for Publication of Delinquent Tangible Personal and Real Property Tax Lists

## **Recommendation**

It is recommended that the Board of County Commissioners approve the attached Resolution designating Miami Daily Business Review as the newspaper for publication of the 2013 lists of delinquent tangible personal property taxes, delinquent real property taxes and non-ad valorem assessments such as improvement liens and special assessments pertaining to the 2012 tax roll in accordance with §197.402, Florida Statutes (FS) and Rule 12D-13.036, Florida Administrative Code.

## **Scope**

This action is countywide in nature.

## **Fiscal Impact/Funding Source**

The cost of the advertising delinquent property taxes in the Miami Daily Business Review is paid by the Tax Collector at the time of advertising and is recovered from the taxpayers at the time taxes are paid or from investors when tax certificates are sold.

However, the Tax Collector will place additional courtesy advertisements in The Miami Herald, The Miami Times, El Nuevo Herald, Diario De Las Americas, and Haiti En Marche that will cost the Tax Collector's Office approximately \$10,000 based on last year's expense. These costs will be covered by the Tax Collector's proprietary revenues.

## **Track Record/Monitor**

A similar resolution is submitted and has been approved by the Board annually as required by statute. The Tax Collector Division is responsible for providing advertising data to Miami Daily Business Review and proofing the advertisements for accuracy before they go to print.

## **Background**

The rate of real and tangible personal property tax collection directly impacts the ability of local taxing authorities such as municipalities, the School Board and Miami-Dade County to deliver services. The collection of the 2012 real property and tangible personal property taxes began on November 1, 2012 and taxes become delinquent on April 1, 2013. Florida Statutes require the Tax Collector to issue warrants and to sell tax certificates to ensure the continued funding of essential governmental services provided by the various government taxing authorities authorized to levy and impose taxes. If taxes are not paid by May 31, 2013, tax certificates for real property taxes will be sold starting June 1, 2013 and tax warrants may be issued for tangible personal property at any time after delinquency.

FS Sub-§197.402(3) provides that the list of delinquent tangible personal property tax payers and the amount due by each, shall be published once within 45 days of the taxes becoming delinquent and that the list for delinquent real property taxes shall be advertised once each week for three consecutive weeks prior to the Tax Certificate Sale. In addition, §18-14 of the Miami-Dade County Code, FS §197.363 and FS §197.3632 require the advertisement of delinquent non-ad valorem assessments and improvement liens collected on the tax bill in the same manner as delinquent real property taxes.

FS §50.011 requires the delinquent tangible personal property tax and delinquent real property tax advertisements be placed in a newspaper that is published at least once a week, contains at least 25 percent of its words in English, is available for sale to the public and is generally available to the public for the publication of official or other notices. Newspapers that meet these statutory requirements were identified, invited to bid and are listed below:

Miami Today  
Miami Daily Business Review  
New Times  
The Miami Herald  
The Miami Times

The Miami Daily Business Review, The Miami Times and Miami Today responded. The lowest responsive bidder for the project was Miami Daily Business Review whose bid is as follows:

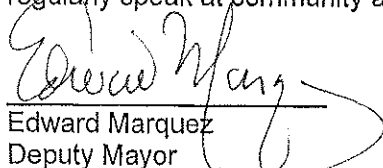
Delinquent tangible personal property taxes	\$ 3,500.00
Delinquent real property taxes	61,500.00
TOTAL	\$ 65,000.00

Miami Daily Business Review has experience in legal advertising having published the County's delinquent tangible personal property tax and delinquent real property tax advertisements in 2010. Miami Daily Business Review also has data processing capabilities that provide efficient and reliable interfaces with the County data processing systems thereby enabling last-minute additions and deletions to the advertisement. These are key factors, coupled with the Miami Daily Business Review's experience, to avoid delays that could result in the invalidation of the annual Tax Certificate Sale, which generated almost \$300 million of revenues for the local taxing authorities last year. The cost of advertising delinquent real property taxes is recovered at the time the tax certificates are sold and are ultimately borne by the delinquent taxpayers. Having previously published the voluminous delinquent tax listings (more than 300 newspaper pages), Miami Daily Business Review has demonstrated its ability to successfully complete this undertaking.

In addition to required legal advertising the Tax Collector's Office will continue its public awareness efforts by placing courtesy ads in The Miami Herald, The Miami Times, El Nuevo Herald, Diario De Las Americas, and Haiti En Marche. The Tax Collector's Office will also take full advantage of local periodicals in an attempt to capture further segments of the community that do not read the more circulated publications listed above. These courtesy advertisements are placed in March and April prior to the legally required advertisement in Miami Daily Business Review.

The 311 Answer Center will be alerted to the Tax Collector's public awareness efforts and will be ready for the increased call volume. Answer Center Staff will be receiving refresher training on the delinquent tax process and Tax Collector staff will be onsite to provide technical support. The County's web portal as well as the Tax Collector's Webpage will be updated to provide the most up to date information including the published list of delinquent properties.

Potential investors will be directed to the Tax Collector's auction website and will also have a direct buyers line and e-mail address to answer technical questions. In addition, Tax Collector representatives regularly speak at community and homeowner meetings as requested regarding the taxing process.

  
Edward Marquez  
Deputy Mayor



# MEMORANDUM

(Revised)

**TO:** Honorable Chairwoman Rebeca Sosa  
and Members, Board of County Commissioners

**DATE:** April 2, 2013

**FROM:**   
R. A. Cuevas, Jr.  
County Attorney

**SUBJECT:** Agenda Item No. 8(D)(1)

Please note any items checked.

- ☐ "3-Day Rule" for committees applicable if raised
- ☐ 6 weeks required between first reading and public hearing
- ☐ 4 weeks notification to municipal officials required prior to public hearing
- ☐ Decreases revenues or increases expenditures without balancing budget
- ☐ Budget required
- ☐ Statement of fiscal impact required
- ☐ Ordinance creating a new board requires detailed County Mayor's report for public hearing
- ☐ No committee review
- ☐ Applicable legislation requires more than a majority vote (i.e., 2/3's \_\_\_\_, 3/5's \_\_\_\_, unanimous \_\_\_\_ ) to approve
- ☐ Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved \_\_\_\_\_ Mayor  
Veto \_\_\_\_\_  
Override \_\_\_\_\_

Agenda Item No. 8(D)(1)  
4-2-13

RESOLUTION NO. \_\_\_\_\_

RESOLUTION DESIGNATING MIAMI DAILY BUSINESS REVIEW AS THE NEWSPAPER FOR PUBLICATION OF DELINQUENT TAX LISTS IN 2013 FOR 2012 TAX YEAR IN ACCORDANCE WITH FLORIDA STATUTES §197.402, AND FOR THE PUBLICATION OF DELINQUENT IMPROVEMENT LIENS AND SPECIAL ASSESSMENT LIENS PURSUANT TO SECTION 18-14(8) OF THE CODE OF MIAMI-DADE COUNTY, FLORIDA AND FLORIDA STATUTES §197.363 AND §197.3632 IN AN AMOUNT NOT TO EXCEED \$65,000.00

**WHEREAS**, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference; and

**WHEREAS**, Florida Statutes (FS) §197.402, requires that the Tax Collector advertise the delinquent tangible personal property taxes once within forty-five (45) days of the taxes becoming delinquent and that the Tax Collector advertise delinquent real estate taxes once each week for three (3) weeks; and

**WHEREAS**, Section 18-14 of the Miami-Dade County Code and FS §197.363 and FS §197.3632 provide that delinquent improvement liens and special assessments shall be advertised in the same manner as delinquent real estate taxes; and

**WHEREAS**, FS §197.402 and Rule 12D-13.036, Florida Administrative Code, require the Board of County Commissioners to select a newspaper in which to advertise delinquent property taxes; and

**WHEREAS**, Miami Daily Business Review was the lowest bidder to respond to our invitation to advertise the year 2013 lists of the 2012 delinquent taxes and special assessments,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA,** that this Board approves and designates Miami Daily Business Review as the newspaper for the publication of delinquent tax lists for the tax year 2012 in accordance with the provisions of FS §197.402 and for the publication of delinquent improvement liens and special assessment liens pursuant to Section 18-14(8) of the Code of Miami-Dade County, Florida and FS §197.363 and FS §197.3632, in an amount not to exceed \$65,000 and such publications to be under the direction and supervision of the Miami-Dade County Tax Collector.

The foregoing resolution was offered by Commissioner  
who moved its adoption. The motion was seconded by Commissioner  
and upon being put to a vote, the vote was as follows:

Rebeca Sosa, Chairwoman  
Lynda Bell, Vice Chair

Bruno A. Barreiro  
Jose "Pepe" Diaz  
Sally A. Heyman  
Jean Monestime  
Sen. Javier D. Souto  
Juan C. Zapata

Esteban L. Bovo, Jr.  
Audrey M. Edmonson  
Barbara J. Jordan  
Dennis C. Moss  
Xavier L. Suarez

The Chairperson thereupon declared the resolution duly passed and adopted this 2<sup>nd</sup> day of April, 2013. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF  
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: \_\_\_\_\_  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.

Jorge Martinez-Esteve